# Mobile Homes

To transfer the title of a mobile home either an excise tax or a sales/use tax is paid along with all appropriate property taxes. When a mobile home is sold in place and is not moving, an excise tax is paid. A copy of the Mobile Home Excise Tax Affidavit, stamped by the County Treasurer, shall be evidence that taxes have been satisfied. (Please see the REET page for more details.) When a mobile home is sold with movement as a condition of sale, sales/use tax is owing on the fair market value set by the Assessor on its condition at the time of sale. A copy of a Move Permit stating taxes are satisfied shall be evidence that property taxes have been paid. A building permit must be secured prior to moving the mobile or manufactured home within the County. This is a requirement for all mobile homes and manufactured homes, even if the location is within a mobile home park.

Please contact the Grant County Department of Community Development at 509-754-2011 x3001 or the appropriate department in the city you wish to place the home regarding building permit questions.

#### **Movement Permits**

A Move Permit must be obtained from the Treasurer's office no more than 15 days prior to actually moving the manufactured home, this certificate must be on the mover's truck during the actual movement. Movement permit applications are available at the Treasurer's office. There is no charge for a movement permit itself. According to state law, RCW 46.44.170, the property taxes for the manufactured home must be paid in full for the current and prior years at the time of obtaining the Move Permit if the move is within the county. You will need to provide the parcel number for the land the home is moving to, park name and space number, if applicable, along with a copy of the approved building permit from the county or city. If the home is moving out of county but within the state, advance taxes for the next year will be paid as well as any current and prior year taxes. You will need to provide the land parcel number the home is moving to, situs address and a copy of the approved building permit. Upon receiving this information, the movement permit application and movement decal(s) must show the make, size, year, and serial number of the home, the name of the licensed transporter and their WUTC (CC) and DOT numbers. These numbers are provided to you by your mover. If the mobile home is being transported over county roads, a permit is needed from the Public Works Dept. as well. It would be helpful if the title of the home is brought to make sure we have the information correct to the county it is going to or to make sure we have the correct data.

#### Types of Movements:

#### Mobile Home moving within County or to storage lot:

Step 1: Dept of Community Development or City Building Dept.

-Obtain a building permit (no permit is required for storage lot but county or city approval that parcel is zoned for it to be stored there)

Step 2: Permit from Public Works 124 Enterprise St SE if moving over a county road.

Step 3: Treasurer's Office

-If mobile home was sold, a mobile home excise tax affidavit or Treasurer's Authorization form is needed. Payment of excise tax or sales/use tax is collected.

-All property taxes must be paid in full.

-Provide all information needed to complete Movement Permit and Orange Decal

-Movement Permit is signed by mover, title owner or agent attesting to information on permit.

Step 4: Licensing Office

-Mobile Home title or DOL lost title application

-All other appropriate documentation to complete transfer

#### Unit moving out of County, to dealer's lot or out of State:

#### Step 1: Treasurer's office

-Follow Steps 1, 2 and 3 above.

-All property taxes paid in full, including advance tax (no advance tax if moving out of state)

Step 2: Licensing Office (if sale)

-Mobile Home title or DOL lost title application

-All other appropriate documentation to complete transfer.

#### Additional Info:

### Mobiles manufactured prior to 1976:

Contact Washington State Labor & Industries at 360.308.2800.

 The L&I alteration certificate and HUD number of the mobile home must be provided to be noted on the movement permit

## Senior and Disability Exemptions:

- If ownership is not being transferred and home is moving within state, exempted amount
  of taxes are collected for the current year
- You must re-apply for exemption in the new county to transfer your exemption.
- If ownership is changing, an Exemption removal estimate is done and has to be paid.